

**RUSH COUNTY, KANSAS**  
LaCrosse, Kansas

Financial Statements with Independent Auditors' Report

For the Year Ended December 31, 2006

**RUSH COUNTY, KANSAS**  
Financial Statements with Independent Auditors' Report  
For the Year Ended December 31, 2006

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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
**Rush County, Kansas**  
LaCrosse, Kansas 67548

We have audited the accompanying financial statements of **Rush County, Kansas**, as of and for the year ended December 31, 2006, as listed in the table of contents. These financial statements are the responsibility of **Rush County, Kansas'** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, **Rush County, Kansas**, has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rush County, Kansas**, as of December 31, 2006, or changes in financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Rush County, Kansas**, as of December 31, 2006, their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of accounting described in Note 1.

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

July 9, 2007

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**RUSH COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
For the Year Ended December 31, 2006

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
<b>General Fund</b>	\$ 769,671	-	1,965,573	1,705,800	1,029,444	19,308	1,048,752
<b>Special Revenue Funds:</b>							
Road and Bridge Fund	156,404	-	1,410,901	1,487,036	80,269	9,201	89,470
Special Bridge Fund	71,675	-	72,407	62,863	81,219	-	81,219
Health Fund	26,087	-	118,204	129,957	14,334	2,382	16,716
Noxious Weed Fund	49,693	-	317,335	334,200	32,828	105	32,933
Appraiser's Cost Fund	6,526	-	109,168	102,437	13,257	2,123	15,380
Hospital Maintenance Fund	9,636	-	148,618	150,000	8,254	-	8,254
Mental Health Fund	-	-	23,829	23,829	-	-	-
Mental Retardation Fund	-	-	10,339	10,339	-	-	-
Emergency 911 Fund	13,905	-	23,152	35,592	1,465	1,500	2,965
Special Parks and Recreation Fund	28	-	-	-	28	-	28
Special Alcohol Fund	244	-	293	-	537	-	537
Noxious Weed Capital Outlay Fund	81,875	-	20,000	21,031	80,844	-	80,844
Health Capital Outlay Fund	-	-	-	-	-	-	-
Special Machinery Fund	82,188	-	29,043	30,000	81,231	-	81,231
Capital Improvements Reserve Fund	282,262	-	40,000	149,335	172,927	14,204	187,131
Equipment Reserve Fund	79,872	-	40,000	45,887	73,985	-	73,985
Recycling Fund	1,110	-	545	1,170	485	-	485
Local Law Enforcement Block Grant Fund	-	-	-	-	-	-	-
Micro Loan Fund	20,217	-	69,915	52,360	37,772	-	37,772
Register of Deeds Technology Fund	10,891	-	8,285	-	19,176	-	19,176
Wireless 911 Fund	7,096	-	5,682	7,682	5,096	-	5,096
Enhanced 911 Grant Fund	288	-	48,562	48,850	-	-	-
Fire District No. 1 - General Fund	537	-	15,367	15,100	804	100	904
Fire District No. 2 - General Fund	677	-	9,263	9,554	386	199	585
Fire District No. 3 - General Fund	532	-	19,278	19,143	667	8	675
Fire District No. 4 - General Fund	646	-	98,994	253,972	(154,332)	164,356	10,024
Fire District No. 5 - General Fund	1,170	-	16,842	17,200	812	393	1,205
Fire District No. 6 - General Fund	592	-	14,070	13,997	665	432	1,097
Fire District No. 7 - General Fund	-	-	22,721	21,500	1,221	-	1,221
Fire District No. 1 - Special Fund	1,791	-	2,955	434	4,312	-	4,312
Fire District No. 2 - Special Fund	11,042	-	3,379	-	14,421	-	14,421
Fire District No. 3 - Special Fund	22,285	-	9,699	674	31,310	-	31,310
Fire District No. 4 - Special Fund	56,105	-	-	12,500	43,605	-	43,605
Fire District No. 5 - Special Fund	11,330	-	4,349	-	15,679	-	15,679
Fire District No. 6 - Special Fund	4,957	-	-	-	4,957	-	4,957
Fire District No. 7 - Special Fund	14,568	-	14,304	11,964	16,908	-	16,908
<b>Subtotal Special Revenue Funds</b>	<b>1,026,229</b>	<b>-</b>	<b>2,727,499</b>	<b>3,068,606</b>	<b>685,122</b>	<b>195,003</b>	<b>880,125</b>
<b>Balance Carried Forward</b>	<b>\$ 1,795,900</b>	<b>-</b>	<b>4,693,072</b>	<b>4,774,406</b>	<b>1,714,566</b>	<b>214,311</b>	<b>1,928,877</b>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
For the Year Ended December 31, 2006

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Balance Brought Forward</b>	\$ 1,795,900	-	4,693,072	4,774,406	1,714,566	214,311	1,928,877
<b>Debt Service Fund:</b>							
Debt Service Fund	14,227	-	190,509	178,337	26,399	-	26,399
<b>Capital Project Fund:</b>							
Capital Project - Bridges Fund	893,701	-	-	818,082	75,619	833	76,452
<b>Proprietary Fund:</b>							
Solid Waste Fund	33,652	-	86,927	78,422	42,157	2,347	44,504
<b>Private Purpose Trust Funds:</b>							
Prosecuting Attorney Training Fund	2,406	-	356	114	2,648	-	2,648
Special Motor Vehicle Fund	-	-	25,476	25,476	-	-	-
Subtotal Private Purpose Trust Funds	2,406	-	25,832	25,590	2,648	-	2,648
<b>Total - Primary Government</b>	\$ 2,739,886	-	4,996,340	5,874,837	1,861,389	217,491	2,078,880

**Composition of Cash:**

<b>Certificates of Deposits</b>	\$
Farmers Bank & Trust	100,000
Landmark Federal	340,000
<b>Savings Accounts</b>	
Bison State Bank	581,210
Farmers Bank and Trust	2,994,326
Landmark Federal	541,426
Community Bank - MM	688,745
<b>Checking Accounts</b>	
Farmers Bank and Trust	135,784
Nekoma State Bank	208,921
Farmers Bank & Trust-Reg. of Deeds Tech	19,176
Farmers Bank & Trust-Wireless 911	5,096
Farmers Bank & Trust - Micro Loan Repaymer	34,910
Landmark Federal - Mirco Loan	2,861
Farmers Bank & Trust-Clerk of Court	28,423
Nekoma State Bank-Clerk of Court	3,174
Farmers Bank & Trust-Spec. Vehicle	10,747
Farmers Bank & Trust-Register of Deeds	1,931
<b>Cash on Hand</b>	27,464
<b>Total Cash</b>	5,724,194
<b>Agency Funds Per Statement 4</b>	(3,645,314)
<b>Total Reporting Entity</b>	\$ 2,078,880
<b>(Excluding Agency Funds)</b>	\$

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Summary of Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2006**

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
<b>Governmental Type Funds:</b>					
General Fund	\$ 1,955,569	-	1,955,569	1,705,800	249,769
<b>Special Revenue Funds:</b>					
Road and Bridge Fund	1,450,000	37,036	1,487,036	1,487,036	-
Special Bridge Fund	127,478	-	127,478	62,863	64,615
Health Fund	111,890	31,553	143,443	129,957	13,486
Noxious Weed Fund	280,683	65,671	346,354	334,200	12,154
Appraiser's Cost Fund	108,500	-	108,500	102,437	6,063
Hospital Maintenance Fund	150,000	-	150,000	150,000	-
Mental Health Fund	23,100	-	23,100	23,829	(729)
Mental Retardation Fund	10,000	-	10,000	10,339	(339)
Emergency 911 Fund	71,125	-	71,125	35,592	35,533
Special Parks and Recreation Fund	28	-	28	-	28
Special Alcohol Fund	300	-	300	-	300
Noxious Weed Capital Outlay Fund	103,500	-	103,500	21,031	82,469
Health Capital Outlay Fund	746	-	746	-	746
Fire District No. 1 - General Fund	15,100	-	15,100	15,100	-
Fire District No. 2 - General Fund	8,000	1,554	9,554	9,554	-
Fire District No. 3 - General Fund	11,500	7,644	19,144	19,143	1
Fire District No. 4 - General Fund	28,000	70,515	98,515	253,972	(155,457)
Fire District No. 5 - General Fund	17,200	-	17,200	17,200	-
Fire District No. 6 - General Fund	14,000	-	14,000	13,997	3
Fire District No. 7 - General Fund	21,500	-	21,500	21,500	-
<b>Debt Service Fund:</b>					
Debt Service Fund	193,336	-	193,336	178,337	14,999
<b>Proprietary Fund:</b>					
Solid Waste Fund	74,200	25,927	100,127	78,422	21,705

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts:				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 1,166,177	1,443,985	1,398,312	45,673
Delinquent Tax	16,089	14,310	43,247	(28,937)
Vehicle Tax	118,992	111,614	124,740	(13,126)
Mineral Production Tax	7,016	8,635	3,000	5,635
Excise Tax	-	26	-	26
Intergovernmental -				
Federal Aid	-	75,474	55,000	20,474
Licenses and Fees -				
Mortgage Registration Fees	21,731	27,519	6,500	21,019
Co. Clerk - Co. Share Game and Park	280	427	200	227
County Offices	16,567	20,723	12,000	8,723
Antique Motor Vehicle Registration Fees	1,845	1,875	900	975
Cereal Malt Beverage and Club License	125	125	-	125
Interest on Taxes	11,112	11,180	1,000	10,180
Interest on Investments	71,452	120,361	30,000	90,361
Insurance Proceeds	123,937	-	-	-
Miscellaneous	50,391	45,732	26,000	19,732
Oil Royalty	31,293	33,754	10,000	23,754
Rents and Leases	22,972	19,676	10,000	9,676
Senior Citizens	24,582	19,410	12,892	6,518
Transfers In	6,607	10,747	-	10,747
Total Cash Receipts	\$ 1,691,168	1,965,573	1,733,791	231,782

The notes to the financial statements are an integral part of this statement.



## RUSH COUNTY, KANSAS

## General Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
County Commission	\$ 45,305	45,097	50,000	4,903
County Clerk	58,478	62,086	66,700	4,614
County Treasurer	73,448	77,658	79,800	2,142
County Attorney	62,746	70,108	54,000	(16,108)
Register of Deeds	38,343	43,486	50,000	6,514
Sheriff	310,235	382,700	332,065	(50,635)
Unified Court	36,700	50,197	43,744	(6,453)
Courthouse General	258,586	116,752	208,500	91,748
Custodian	58,368	61,355	70,000	8,645
Emergency Preparedness	19,393	14,361	20,000	5,639
Soil Conservation	29,000	29,000	29,000	-
Elderly Companion Program	3,767	3,767	3,767	-
Economic Development	5,521	2,714	13,000	10,286
Airport	7,498	8,349	8,500	151
Election	19,563	40,160	90,000	49,840
Employee Benefits	501,981	491,033	655,000	163,967
Services for Elderly	38,822	44,982	36,100	(8,882)
Senior Citizens Transportation	8,700	51,191	8,000	(43,191)
Fair	10,000	10,000	10,000	-
Community College	9,714	3,411	30,000	26,589
CKLEPG	4,393	4,393	4,393	-
Historical Records	13,000	13,000	13,000	-
Transfers Out	125,000	80,000	80,000	-
<b>Total Expenditures</b>	<b>1,738,561</b>	<b>1,705,800</b>	<b>1,955,569</b>	<b>249,769</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(47,393)</b>	<b>259,773</b>		
<b>Unencumbered Cash, January 1</b>	<b>817,064</b>	<b>769,671</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 769,671</b>	<b>1,029,444</b>		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Road and Bridge Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 1,036,179	930,230	899,377	30,853
Delinquent Tax	11,738	11,046	27,816	(16,770)
Vehicle Tax	89,893	99,353	111,264	(11,911)
Vehicle Rental Excise Tax	-	23	-	23
Intergovernmental -				
Special Highway Fuel Tax	298,464	297,027	306,087	(9,060)
Federal Aid	-	27,582	-	27,582
Sale of Property	-	31,186	-	31,186
Reimbursements	10,358	14,454	5,000	9,454
<b>Total Cash Receipts</b>	<b>1,446,632</b>	<b>1,410,901</b>	<b>1,349,544</b>	<b>61,357</b>
<b>Expenditures:</b>				
Personal Services	548,588	537,179	600,000	62,821
Commodities	588,467	630,467	550,000	(80,467)
Contractual Services	60,081	72,244	90,000	17,756
Capital Outlay	197,303	218,103	160,000	(58,103)
Transfer Out	50,000	29,043	50,000	20,957
(a) Budget Credit	-	-	37,036	37,036
<b>Total Expenditures</b>	<b>1,444,439</b>	<b>1,487,036</b>	<b>1,487,036</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>2,193</b>	<b>(76,135)</b>		
<b>Unencumbered Cash, January 1</b>	<b>154,211</b>	<b>156,404</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 156,404</b>	<b>80,269</b>		
(a) Budget Credit				
Excess Federal Aid and Reimbursements Over Amount Budgeted		\$ 37,036		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Special Bridge Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 11,323	70,242	67,900	2,342
Delinquent Tax	839	572	2,100	(1,528)
Vehicle Tax	6,979	1,102	1,148	(46)
Prior Year Encumbrances Voided	-	491	-	491
<b>Total Cash Receipts</b>	<b>19,141</b>	<b>72,407</b>	<b>71,148</b>	<b>1,259</b>
<b>Expenditures:</b>				
Contractual	491	-	-	-
Capital Outlay	-	62,863	127,478	64,615
<b>Total Expenditures</b>	<b>491</b>	<b>62,863</b>	<b>127,478</b>	<b>64,615</b>
<b>Receipts Over (Under) Expenditures</b>	<b>18,650</b>	<b>9,544</b>		
<b>Unencumbered Cash, January 1</b>	<b>53,025</b>	<b>71,675</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 71,675</b>	<b>81,219</b>		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Health Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 61,085	61,471	59,413	2,058
Delinquent Tax	863	733	1,838	(1,105)
Vehicle Tax	6,102	5,854	6,545	(691)
Vehicle Rental Excise Tax	-	1	-	1
Intergovernmental -				
Federal Aid	18,003	17,973	-	17,973
State Aid	8,700	13,580	-	13,580
Miscellaneous	40,401	18,592	33,831	(15,239)
<b>Total Cash Receipts</b>	<b>135,154</b>	<b>118,204</b>	<b>101,627</b>	<b>16,577</b>
<b>Expenditures:</b>				
Personal Services	70,531	71,938	70,374	(1,564)
Commodities	28,442	24,255	17,400	(6,855)
Contractual Services	18,733	24,137	23,150	(987)
Capital Outlay	3,616	9,627	966	(8,661)
Transfers Out	13,000	-	-	-
(a) Budget Credit	-	-	31,553	31,553
<b>Total Expenditures</b>	<b>134,322</b>	<b>129,957</b>	<b>143,443</b>	<b>13,486</b>
<b>Receipts Over (Under) Expenditures</b>	<b>832</b>	<b>(11,753)</b>		
<b>Unencumbered Cash, January 1</b>	<b>25,255</b>	<b>26,087</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 26,087</b>	<b>14,334</b>		
<b>(a) Budget Credit</b>				
Excess Federal Aid and State Aid Over Amount Budgeted		\$ 31,553		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Noxious Weed Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 130,602	127,827	123,564	4,263
Delinquent Tax	1,701	1,522	3,822	(2,300)
Vehicle Tax	12,574	12,510	13,993	(1,483)
Vehicle Rental Excise Tax	-	3	-	3
Intergovernmental -				
State Aid	14,238	-	-	-
Chemical Sales	155,975	175,473	109,802	65,671
State of Kansas Refund Prior Yr Expend.	9,115	-	-	-
<b>Total Cash Receipts</b>	<b>324,205</b>	<b>317,335</b>	<b>251,181</b>	<b>66,154</b>
<b>Expenditures:</b>				
Personal Services	66,701	77,053	75,372	(1,681)
Commodities	185,174	223,870	189,800	(34,070)
Contractual Services	14,611	13,079	15,511	2,432
Capital Outlay	1,165	198	-	(198)
Transfers Out	30,000	20,000	-	(20,000)
(a) Budget Credit	-	-	65,671	65,671
<b>Total Expenditures</b>	<b>297,651</b>	<b>334,200</b>	<b>346,354</b>	<b>12,154</b>
<b>Receipts Over (Under) Expenditures</b>	<b>26,554</b>	<b>(16,865)</b>		
<b>Unencumbered Cash, January 1</b>	<b>23,139</b>	<b>49,693</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 49,693</b>	<b>32,828</b>		
<b>(a) Budget Credit</b>				
Excess Collections and State Aid Over Amount Budgeted		\$ 65,671		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Appraiser's Cost Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 94,642	95,731	92,589	3,142
Delinquent Tax	1,127	1,051	2,864	(1,813)
Vehicle Tax	8,777	9,081	10,161	(1,080)
Vehicle Rental Excise Tax	-	2	-	2
Miscellaneous	1,346	3,303	-	3,303
<b>Total Cash Receipts</b>	<b>105,892</b>	<b>109,168</b>	<b>105,614</b>	<b>3,554</b>
<b>Expenditures:</b>				
Personal Services	70,630	73,242	69,010	(4,232)
Commodities	6,440	6,871	7,000	129
Contractual Services	25,859	22,324	27,490	5,166
Capital Outlay	-	-	5,000	5,000
Computer Maintenance	1,394	-	-	-
<b>Total Expenditures</b>	<b>104,323</b>	<b>102,437</b>	<b>108,500</b>	<b>6,063</b>
<b>Receipts Over (Under) Expenditures</b>	<b>1,569</b>	<b>6,731</b>		
<b>Unencumbered Cash, January 1</b>	<b>4,957</b>	<b>6,526</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 6,526</b>	<b>13,257</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 145,710	146,509	129,399	17,110
Delinquent Tax	2,572	1,936	4,002	(2,066)
Vehicle Tax	260	169	13,639	(13,470)
Vehicle Rental Excise Tax	-	4	-	4
<b>Total Cash Receipts</b>	<u>148,542</u>	<u>148,618</u>	<u>147,040</u>	<u>1,578</u>
<b>Expenditures:</b>				
Appropriations	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(1,458)</u>	<u>(1,382)</u>		
<b>Unencumbered Cash, January 1</b>	<u>11,094</u>	<u>9,636</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 9,636</u>	<u>8,254</u>		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Mental Health Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 21,390	21,521	20,809	712
Delinquent Tax	305	258	644	(386)
Vehicle Tax	2,145	2,050	2,291	(241)
<b>Total Cash Receipts</b>	<u>23,840</u>	<u>23,829</u>	<u>23,744</u>	<u>85</u>
<b>Expenditures:</b>				
Appropriations	<u>23,840</u>	<u>23,829</u>	<u>23,100</u>	<u>(729)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	-	-		
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>-</u>		

The notes to the financial statements are an integral part of this statement.



## RUSH COUNTY, KANSAS

## Mental Retardation Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 9,252	9,340	9,009	331
Delinquent Tax	133	112	279	(167)
Vehicle Tax	933	887	991	(104)
<b>Total Cash Receipts</b>	<u>10,318</u>	<u>10,339</u>	<u>10,279</u>	<u>60</u>
<b>Expenditures:</b>				
Appropriations	<u>10,318</u>	<u>10,339</u>	<u>10,000</u>	<u>(339)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	-	-		
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>-</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Emergency 911 Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
<b>Cash Receipts:</b>				
Collections	\$ 17,919	23,152	18,000	5,152
<b>Expenditures:</b>				
Capital Outlay	49,139	35,592	71,125	35,533
<b>Receipts Over (Under) Expenditures</b>	(31,220)	(12,440)		
<b>Unencumbered Cash, January 1</b>	45,125	13,905		
<b>Unencumbered Cash, December 31</b>	\$ 13,905	1,465		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Parks and Recreation Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
Contractual Services	\$ -	-	28	28
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash, January 1</b>	28	28		
<b>Unencumbered Cash, December 31</b>	\$ 28	28		

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Special Alcohol Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Private Club Liquor Tax	\$ -	293	28	265
<b>Expenditures:</b>				
Contractual Services	-	-	300	300
<b>Receipts Over (Under) Expenditures</b>	-	293		
<b>Unencumbered Cash, January 1</b>	244	244		
<b>Unencumbered Cash, December 31</b>	\$ 244	537		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Transfers In	\$ 30,000	20,000	-	20,000
<b>Expenditures:</b>				
Capital Outlay	21,625	21,031	103,500	82,469
<b>Receipts Over (Under) Expenditures</b>	8,375	(1,031)		
<b>Unencumbered Cash, January 1</b>	73,500	81,875		
<b>Unencumbered Cash, December 31</b>	\$ 81,875	80,844		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Health Capital Outlay Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Expenditures:</b>				
Capital Outlay	\$ 746	-	746	746
<b>Receipts Over (Under) Expenditures</b>	(746)	-		
<b>Unencumbered Cash, January 1</b>	746	-		
<b>Unencumbered Cash, December 31</b>	\$ -	-		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Machinery Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 50,000	29,043
<b>Expenditures:</b>		
Capital Outlay	83,948	30,000
<b>Receipts Over (Under) Expenditures</b>	(33,948)	(957)
<b>Unencumbered Cash, January 1</b>	116,136	82,188
<b>Unencumbered Cash, December 31</b>	\$ 82,188	81,231

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Capital Improvements Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 113,000	40,000
<b>Expenditures:</b>		
Capital Outlay	58,002	149,335
<b>Receipts Over (Under) Expenditures</b>	54,998	(109,335)
<b>Unencumbered Cash, January 1</b>	227,264	282,262
<b>Unencumbered Cash, December 31</b>	\$ 282,262	172,927

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 25,000	40,000
<b>Expenditures:</b>		
Capital Outlay	31,026	45,887
<b>Receipts Over (Under) Expenditures</b>	(6,026)	(5,887)
<b>Unencumbered Cash, January 1</b>	85,898	79,872
<b>Unencumbered Cash, December 31</b>	\$ 79,872	73,985

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Recycling Fund

## Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Miscellaneous	\$ 433	545
<b>Expenditures:</b>		
Capital Outlay	-	1,170
<b>Receipts Over (Under) Expenditures</b>	433	(625)
<b>Unencumbered Cash, January 1</b>	677	1,110
<b>Unencumbered Cash, December 31</b>	\$ 1,110	485

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Local Law Enforcement Block Grant Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
State Grant	\$ 650	-
<b>Expenditures:</b>		
Capital Outlay	6,455	-
<b>Receipts Over (Under) Expenditures</b>	(5,805)	-
<b>Unencumbered Cash, January 1</b>	5,805	-
<b>Unencumbered Cash, December 31</b>	\$ -	-

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Micro Loan Fund

Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Federal Aid	\$ -	43,200
Loan Repayments	8,611	26,414
Interest	-	301
<b>Total Cash Receipts</b>	8,611	69,915
<b>Expenditures:</b>		
Contractual Services	1,994	52,360
<b>Receipts Over (Under) Expenditures</b>	6,617	17,555
<b>Unencumbered Cash, January 1</b>	13,600	20,217
<b>Unencumbered Cash, December 31</b>	\$ 20,217	37,772

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Fees	\$ 6,714	7,962
Interest	107	323
<b>Total Cash Receipts</b>	6,821	8,285
<b>Expenditures:</b>		
Capital Outlay	4,706	-
<b>Receipts Over (Under) Expenditures</b>	2,115	8,285
<b>Unencumbered Cash, January 1</b>	8,776	10,891
<b>Unencumbered Cash, December 31</b>	\$ 10,891	19,176

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Wireless 911 Fund

## Statement of Cash Receipts and Expenditures - Actual

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Fees	\$ 5,418	5,520
Interest	-	162
<b>Total Cash Receipts</b>	5,418	5,682
<b>Expenditures:</b>		
Capital Outlay	-	7,682
<b>Receipts Over (Under) Expenditures</b>	5,418	(2,000)
<b>Unencumbered Cash, January 1</b>	1,678	7,096
<b>Unencumbered Cash, December 31</b>	\$ 7,096	5,096

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Enhanced 911 Grant Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
State Aid	\$ 100,590	48,562
Interest	288	-
<b>Total Cash Receipts</b>	100,878	48,562
<b>Expenditures:</b>		
Contractual	100,590	48,850
<b>Receipts Over (Under) Expenditures</b>	288	(288)
<b>Unencumbered Cash, January 1</b>	-	288
<b>Unencumbered Cash, December 31</b>	\$ 288	-

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 10,670	14,664	14,155	509
Delinquent Tax	39	24	438	(414)
Vehicle Tax	635	679	687	(8)
Federal Aid	19,510	-	-	-
<b>Total Cash Receipts</b>	<u>30,854</u>	<u>15,367</u>	<u>15,280</u>	<u>87</u>
<b>Expenditures:</b>				
Commodities	3,248	3,562	3,600	38
Contractual Services	5,960	6,436	5,800	(636)
Capital Outlay	21,299	2,147	5,700	3,553
Transfers Out	103	2,955	-	(2,955)
<b>Total Expenditures</b>	<u>30,610</u>	<u>15,100</u>	<u>15,100</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	244	267		
<b>Unencumbered Cash, January 1</b>	<u>293</u>	<u>537</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 537</u>	<u>804</u>		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2006  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 7,520	6,931	6,693	238
Delinquent Tax	62	39	207	(168)
Vehicle Tax	448	739	807	(68)
Miscellaneous	91	1,554	-	1,554
<b>Total Cash Receipts</b>	<b>8,121</b>	<b>9,263</b>	<b>7,707</b>	<b>1,556</b>
<b>Expenditures:</b>				
Commodities	192	363	1,000	637
Contractual Services	6,141	5,812	6,000	188
Capital Outlay	-	-	1,000	1,000
Transfers Out	1,758	3,379	-	(3,379)
(a) Budget Credit	-	-	1,554	1,554
<b>Total Expenditures</b>	<b>8,091</b>	<b>9,554</b>	<b>9,554</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>30</b>	<b>(291)</b>		
<b>Unencumbered Cash, January 1</b>	<b>647</b>	<b>677</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 677</b>	<b>386</b>		
<b>(a) Budget Credit</b>				
Excess Miscellaneous Over Amount Budgeted		\$ 1,554		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2006  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 9,856	10,750	10,475	275
Delinquent Tax	52	115	324	(209)
Vehicle Tax	820	769	773	(4)
Federal Aid	-	7,644	-	7,644
<b>Total Cash Receipts</b>	<b>10,728</b>	<b>19,278</b>	<b>11,572</b>	<b>7,706</b>
<b>Expenditures:</b>				
Personal Services	-	-	2,000	2,000
Commodities	1,770	5,628	2,500	(3,128)
Contractual Services	4,296	3,816	2,000	(1,816)
Capital Outlay	-	-	5,000	5,000
Transfers Out	5,434	9,699	-	(9,699)
(a) Budget Credit	-	-	7,644	7,644
<b>Total Expenditures</b>	<b>11,500</b>	<b>19,143</b>	<b>19,144</b>	<b>1</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(772)</b>	<b>135</b>		
<b>Unencumbered Cash, January 1</b>	<b>1,304</b>	<b>532</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 532</b>	<b>667</b>		
<b>(a) Budget Credit</b>				
Excess Local Grant Over Amount Budgeted		\$ 7,644		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - General Fund**  
**Statement of Cash Receipts and Expenditures - Actual and Budget**  
**For the Year Ended December 31, 2006**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)**

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 27,530	27,546	26,583	963
Delinquent Tax	163	105	822	(717)
Vehicle Tax	853	828	1,317	(489)
Miscellaneous	4,737	2,000	-	2,000
Federal Aid	77,300	68,515	-	68,515
<b>Total Cash Receipts</b>	<b>110,583</b>	<b>98,994</b>	<b>28,722</b>	<b>70,272</b>
<b>Expenditures:</b>				
Commodities	34,777	2,979	1,600	(1,379)
Contractual Services	5,514	4,136	6,000	1,864
Capital Outlay	60,089	246,857	20,400	(226,457)
Transfers Out	9,657	-	-	-
(a) Budget Credit	-	-	70,515	70,515
<b>Total Expenditures</b>	<b>110,037</b>	<b>253,972</b>	<b>98,515</b>	<b>(155,457)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>546</b>	<b>(154,978)</b>		
<b>Unencumbered Cash, January 1</b>	<b>100</b>	<b>646</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 646</b>	<b>(154,332)</b>		
<b>(a) Budget Credit</b>				
Excess Miscellaneous and Federal Aid Over Amount Budgeted		<b>\$ 70,515</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - General Fund**  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2006  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
	Actual	Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 15,103	15,262	14,723	539
Delinquent Tax	257	184	455	(271)
Vehicle Tax	1,491	1,361	1,752	(391)
Miscellaneous	28	35	-	35
<b>Total Cash Receipts</b>	<b>16,879</b>	<b>16,842</b>	<b>16,930</b>	<b>(88)</b>
<b>Expenditures:</b>				
Personal Services	1,740	2,320	1,800	(520)
Commodities	6,061	4,308	4,600	292
Contractual Services	4,432	4,223	4,800	577
Capital Outlay	-	2,000	6,000	4,000
Transfers Out	4,967	4,349	-	(4,349)
<b>Total Expenditures</b>	<b>17,200</b>	<b>17,200</b>	<b>17,200</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(321)</b>	<b>(358)</b>		
<b>Unencumbered Cash, January 1</b>	<b>1,491</b>	<b>1,170</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 1,170</b>	<b>812</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 11,588	13,185	12,675	510
Delinquent Tax	228	17	392	(375)
Vehicle Tax	952	868	1,187	(319)
<b>Total Cash Receipts</b>	<u>12,768</u>	<u>14,070</u>	<u>14,254</u>	<u>(184)</u>
<b>Expenditures:</b>				
Commodities	6,053	5,284	5,010	(274)
Contractual Services	3,301	4,213	990	(3,223)
Capital Outlay	788	4,500	8,000	3,500
Transfer Out	2,558	-	-	-
<b>Total Expenditures</b>	<u>12,700</u>	<u>13,997</u>	<u>14,000</u>	<u>3</u>
<b>Receipts Over (Under) Expenditures</b>	68	73		
<b>Unencumbered Cash, January 1</b>	<u>524</u>	<u>592</u>		
<b>Unencumbered Cash, December 31</b>	<u>\$ 592</u>	<u>665</u>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - General Fund**  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 2,483	22,285	21,075	1,210
Delinquent Tax	598	261	652	(391)
Vehicle Tax	1,537	175	425	(250)
<b>Total Cash Receipts</b>	<b>4,618</b>	<b>22,721</b>	<b>22,152</b>	<b>569</b>
<b>Expenditures:</b>				
Personal Services	-	-	1,000	1,000
Commodities	482	2,107	600	(1,507)
Contractual Services	5,802	5,089	5,000	(89)
Capital Outlay	-	-	14,900	14,900
Transfers Out	105	14,304	-	(14,304)
<b>Total Expenditures</b>	<b>6,389</b>	<b>21,500</b>	<b>21,500</b>	<b>-</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(1,771)</b>	<b>1,221</b>		
<b>Unencumbered Cash, January 1</b>	<b>1,771</b>	<b>-</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ -</b>	<b>1,221</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 103	2,955
<b>Expenditures:</b>		
Capital Outlay	3,354	434
<b>Receipts Over (Under) Expenditures</b>	(3,251)	2,521
<b>Unencumbered Cash, January 1</b>	5,042	1,791
<b>Unencumbered Cash, December 31</b>	\$ 1,791	4,312

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 2 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 1,758	3,379
<b>Expenditures:</b>		
Capital Outlay	-	-
<b>Receipts Over (Under) Expenditures</b>	1,758	3,379
<b>Unencumbered Cash, January 1</b>	9,284	11,042
<b>Unencumbered Cash, December 31</b>	\$ 11,042	14,421

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Fire District No. 3 - Special Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 5,434	9,699
<b>Expenditures:</b>		
Capital Outlay	20,992	674
<b>Receipts Over (Under) Expenditures</b>	(15,558)	9,025
<b>Unencumbered Cash, January 1</b>	37,843	22,285
<b>Unencumbered Cash, December 31</b>	\$ 22,285	31,310

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 4 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts:</b>		
Transfers In	\$ 9,657	-
<b>Expenditures:</b>		
Capital Outlay	-	12,500
<b>Receipts Over (Under) Expenditures</b>	9,657	(12,500)
<b>Unencumbered Cash, January 1</b>	46,448	56,105
<b>Unencumbered Cash, December 31</b>	\$ 56,105	43,605

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 5 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 4,967	4,349
<b>Receipts Over (Under) Expenditures</b>	4,967	4,349
<b>Unencumbered Cash, January 1</b>	6,363	11,330
<b>Unencumbered Cash, December 31</b>	\$ 11,330	15,679

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 6 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
**(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts:</b>		
Transfers In	\$ 2,558	-
<b>Receipts Over (Under) Expenditures</b>	2,558	-
<b>Unencumbered Cash, January 1</b>	<u>2,399</u>	<u>4,957</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 4,957</u>	<u>4,957</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Fire District No. 7 - Special Fund**  
**Statement of Cash Receipts and Expenditures - Actual**  
**For the Year Ended December 31, 2006**  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Transfers In	\$ 105	14,304
<b>Expenditures:</b>		
Capital Outlay	14,037	11,964
<b>Receipts Over (Under) Expenditures</b>	(13,932)	2,340
<b>Unencumbered Cash, January 1</b>	28,500	14,568
<b>Unencumbered Cash, December 31</b>	\$ 14,568	16,908

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Debt Service Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenues -				
Ad Valorem Tax	\$ 112,940	178,224	172,851	5,373
Delinquent Tax	1,610	1,429	5,346	(3,917)
Vehicle Tax	12,107	10,853	12,122	(1,269)
Vehicle Rental Excise Tax	-	3	-	3
2005 GO Bond Proceeds	935,000	-	-	-
Miscellaneous	3,914	-	-	-
<b>Total Cash Receipts</b>	<b>1,065,571</b>	<b>190,509</b>	<b>190,319</b>	<b>190</b>
<b>Expenditures:</b>				
Principal	154,004	70,000	70,000	-
Interest	-	108,337	108,336	(1)
GO Bonds Retired	935,000	-	-	-
Cash Basis Reserve	-	-	15,000	15,000
<b>Total Expenditures</b>	<b>1,089,004</b>	<b>178,337</b>	<b>193,336</b>	<b>14,999</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(23,433)</b>	<b>12,172</b>		
<b>Unencumbered Cash, January 1</b>	<b>37,660</b>	<b>14,227</b>		
<b>Unencumbered Cash, December 31</b>	<b>\$ 14,227</b>	<b>26,399</b>		

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Capital Projects - Bridges Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
2005 GO Bond Proceeds	\$ 1,140,000	-
Accrued Interest on Bonds	2,814	-
<b>Total Cash Receipts</b>	<u>1,142,814</u>	<u>-</u>
<b>Expenditures:</b>		
Original Issue Discount	13,500	-
Underwriting Discount	20,750	-
Issuance Costs	34,495	-
Escrow Agent Fees	81,556	-
Capital Outlay	<u>98,812</u>	<u>818,082</u>
<b>Total Expenditures</b>	<u>249,113</u>	<u>818,082</u>
<b>Receipts Over (Under) Expenditures</b>	893,701	(818,082)
<b>Unencumbered Cash, January 1</b>	<u>-</u>	<u>893,701</u>
<b>Unencumbered Cash, December 31</b>	<u>\$ 893,701</u>	<u>75,619</u>

The notes to the financial statements are an integral part of this statement.

## RUSH COUNTY, KANSAS

## Solid Waste Fund

## Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended December 31, 2006

(With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Landfill Fees	\$ 102,774	86,927	61,000	25,927
<b>Expenditures:</b>				
Personal Services	26,772	31,072	32,136	1,064
Commodities	6,444	12,277	2,450	(9,827)
Contractual Services	19,250	19,119	39,614	20,495
Capital Outlay	17,427	15,954	-	(15,954)
(a) Budget Credit	-	-	25,927	25,927
<b>Total Expenditures</b>	69,893	78,422	100,127	21,705
<b>Receipts Over (Under) Expenditures</b>	32,881	8,505		
<b>Unencumbered Cash, January 1</b>	771	33,652		
<b>Unencumbered Cash, December 31</b>	\$ 33,652	42,157		
(a) Budget Credit				
Excess Fees Over Amount Budgeted		\$ 25,927		

The notes to the financial statements are an integral part of this statement.



**RUSH COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Collections	\$ 620	356
<b>Expenditures:</b>		
Commodities	336	114
<b>Receipts Over (Under) Expenditures</b>	284	242
<b>Unencumbered Cash, January 1</b>	2,122	2,406
<b>Unencumbered Cash, December 31</b>	\$ 2,406	2,648

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Statement of Cash Receipts and Expenditures - Actual  
 For the Year Ended December 31, 2006  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2005)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts:</b>		
Collections	\$ 25,389	25,382
Interest	61	94
<b>Total Receipts</b>	<u>25,450</u>	<u>25,476</u>
<b>Expenditures:</b>		
Personal Services	5,210	7,459
Commodities	4,803	6,249
Capital Outlay	8,830	1,021
Transfer Out	6,607	10,747
<b>Total Expenditures</b>	<u>25,450</u>	<u>25,476</u>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash, January 1</b>	-	-
<b>Unencumbered Cash, December 31</b>	<u>\$ -</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
**Statement of Cash Receipts and Cash Disbursements**  
**For the Year Ended December 31, 2006**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds -</b>				
Advance Tax	\$ 1,801	40	40	1,801
Current Tax	3,400,899	5,471,073	5,320,014	3,551,958
Delinquent Personal Property	10,062	9,961	15,055	4,968
Delinquent Real Estate	36,347	37,594	45,599	28,342
RV Tax	92	6,273	6,230	135
LAVTR	50	-	-	50
Escaped Tax	34	1,530	1,564	-
Motor Vehicle Tax	5,711	470,622	466,820	9,513
Severance Tax	-	17,270	17,270	-
Refunding Warrants	-	42	42	-
<b>Total Distributable Funds</b>	<b>\$ 3,454,996</b>	<b>6,014,405</b>	<b>5,872,634</b>	<b>3,596,767</b>
<b>State Funds -</b>				
State Institutional Building	\$ -	53,217	53,217	-
State General	-	156	156	-
State Motor Vehicle	1,189	5,140	5,163	1,166
<b>Total State Funds</b>	<b>\$ 1,189</b>	<b>58,513</b>	<b>58,536</b>	<b>1,166</b>
<b>Subdivision Funds -</b>				
Cities	\$ -	579,293	579,293	-
Townships	-	126,261	126,261	-
School Districts	-	1,424,180	1,424,180	-
Walnut Creek Extension District	-	78,047	78,047	-
Watershed Districts	-	247,930	247,930	-
Central Kansas Library System	-	33,661	33,661	-
<b>Total Subdivision Funds</b>	<b>\$ -</b>	<b>2,489,372</b>	<b>2,489,372</b>	<b>-</b>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
**Agency Funds**  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2006

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Drivers License	\$ -	8,835	8,835	-
Motor Vehicle Licenses	-	253,750	253,784	(34)
Game Licenses	(9)	7,628	7,619	-
Vehicle Sales Tax	4,517	77,177	73,468	8,226
Park Permits	-	2,192	2,192	-
Heritage Trust	111	1,101	1,093	119
Driving Record Fees	265	768	1,032	1
Motor Vehicle Inspections	126	1,070	707	489
Attorney Trust Fund	2,690	485	-	3,175
Stray Animal	492	1,627	542	1,577
Reg. Offender & Concealed Carry Handgun	-	300	-	300
County Clerk	-	10,612	10,612	-
Register of Deeds	3,412	46,960	48,441	1,931
Clerk of Unified Court	21,727	422,187	412,317	31,597
Sheriff	180	48,510	48,690	-
	<u>\$ 33,511</u>	<u>883,202</u>	<u>869,332</u>	<u>47,381</u>

The notes to the financial statements are an integral part of this statement.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**1. Summary of Significant Accounting Policies:**

The County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the statutory basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

**A. Financial Reporting Entity**

**Rush County, Kansas**, is a municipal corporation governed by an elected three-member commission. The County receives funding from local, state, and federal government sources and must comply with the requirements of these funding sources. The financial statements of the County consist of all funds of the County and governmental entities that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The County has no entities that are controlled or dependent on the County.

**B. Basis of Presentation - Fund Accounting**

The accounts of the government are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds accordingly to their intended purpose and is used to aid management in demonstrating compliance with finance - related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the County for the year ended December 31, 2006:

**Governmental Funds**

**General Fund** - reports as the primary fund of the County. This fund is used to account for all financial resources not reported in other funds.

**Special Revenue Funds** - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Debt Service Fund** - to account for the accumulation of resources and for the payment of interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

**Capital Project Fund** - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by the Enterprise Fund).

**Proprietary Fund**

**Enterprise Fund** - to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance public policy, management control, accountability, or other purposes.

RUSH COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2006

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**B. Basis of Presentation - Fund Accounting (cont.)**

**Fiduciary Funds**

**Agency Funds** - to account for fiduciary assets held by the County as an agent on behalf of others.

**Private Purpose Trust Funds** - to account for assets held by a governmental unit as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

**C. Statutory Basis Of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the statutory basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

**D. Departure from Generally Accepted Accounting Principles in the United State of America**

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

**E. Accounting for Capital Assets and Depreciation**

The County maintained a record of capital assets used in performance of general government operations and the proprietary funds as required by generally accepted accounting principles.

**F. Accounting for Long-Term Liabilities**

The accounting and reporting treatment applied to the long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and fiduciary funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**F. Accounting for Long-Term Liabilities (cont.)**

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental funds are not accounted for in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

**G. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**G. Budgets (cont.)**

A legal operating budget is not required for Capital Projects Funds, Fiduciary Funds, and the following Special Revenue Funds:

Special Machinery Fund, Capital Improvements Reserve Fund, Equipment Reserve Fund, Recycling Fund, Local Law Enforcement Block Grant Fund, Micro Loan Fund, Register of Deeds Technology Fund, Wireless 911 Fund, Enhanced 911 Grant Fund, Special Fire District No. 1 Fund, Special Fire District No. 2 Fund, Special Fire District No. 3 Fund, Special Fire District No. 4 Fund, Special Fire District No. 5 Fund, Special Fire District No. 6 Fund, and Special Fire District No. 7 Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**H. Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds.

**I. Deposits and Investments**

The County follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund type in the Summary of Cash Receipts, Cash Disbursements and Unencumbered Cash.

As of December 31, 2006, the County had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County in which the County is located or in an adjoining County if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County had no investments as of December 31, 2006.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not use "peak periods" during 2006. All deposits were legally secured at December 31, 2006.



**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**I. Deposits and Investments (cont.)**

At December 31, 2006, the County's carrying amount of deposits was \$5,724,194 and the bank balance was \$5,984,302. Of the bank balance, \$662,696 was covered by federal depository insurance and \$5,321,606 was collateralized with securities held by the pledging financial institutions agents in the County's name.

**J. Capital Projects**

At year end, capital project authorization with approved change orders compared with expenditures from inception are as follows:

	<u>Expenditures to Date</u>	<u>Project Authorization</u>
Capital Project - Bridges	\$ 1,067,195	1,140,000

**K. Property Tax Calendar**

Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1<sup>st</sup> are due one-half by December 20<sup>th</sup> and one half by May 10<sup>th</sup>. Major property tax payments are received January through July and are recognized as revenue in the year received. Lien date(s) for personal property are March and August, and for real property, it is September. Delinquent tax payments received throughout the year are recognized as revenue in the year received.

**L. Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as expenditures during the year of purchase as required by state statutes.

**M. Restricted Assets**

These assets consist of cash and short-term investments restricted for Agency Funds.

**N. Compensated Absences**

The County's policy regarding vacation is that an employee must work for a period of six months before any vacation is accumulated. Annual vacation leave will be accumulated in steps depending on years of service, up to a maximum of 15 days. Full-time employees may accumulate fifteen (15) days annual leave to be carried over to the next calendar year. Payment of compensation will be made for unused vacation days upon termination, resignation or retirement. The policy regarding sick pay is that an employee can accumulate 120 days of sick leave which is cancelled upon the termination of the employee.

A potential liability of \$39,401 for accumulated vacation existed at December 31, 2006. Accumulated sick leave liability is \$136,851 for December 31, 2006.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**O. Defined Benefit Pension Plan**

**Plan Description** - Rush County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Funding Policy** - K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for January 1, 2006 through June 30, 2006 was 4.61% and for July 1, 2006 through December 31, 2006 was 4.81%. The County's employer contribution to KPERS for the years ending December 31, 2006, 2005, and 2004 were \$54,078, \$47,906, and \$41,164, respectively, equal to the statutory required contributions for each year.

**P. Deferred Compensation Plan**

The County sponsors a deferred compensation plan under the Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employer is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions.

**Q. Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the County for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**2. Closure and Postclosure Care Cost**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty (30) years after closure. In addition to current year expenditures relating to the operation of the landfill, as provided in the Solid Waste Fund in these financial statements, the County is incurring a liability based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste.

The County's estimate of closure and postclosure care liability at year end would be \$462,098. This liability is based on the use of 26.52 percent of the estimated cost of closure and postclosure care costs of \$1,742,598. These amounts are based on what it would cost to perform all closure and postclosure care in 2006. The County expects the landfill to continue to operate for approximately 14.5 years. Actual costs may be higher due to inflation, changes in technology or in regulations. The County has not restricted any of its assets for payment of closure and postclosure care costs.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

**2. Closure and Postclosure Care Cost (cont.)**

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

**3. Transfers and Payments**

Transfers and payments within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions, or maintaining debt service on a routine basis as authorized by Kansas Statutes. The County's operating transfers and statutory authority for December 31, 2006 were as follows:

From	To	K.S.A. Authority	2006
General	Equipment Reserve	19-119	\$ 40,000
General	Capital Improvements Reserve	19-120	40,000
Noxious Weed	Noxious Weed Capital Outlay	2-1318q	20,000
Road and Bridge	Special Machinery	68-141g	29,043
Fire District No. 1 – General	Fire District No. 1 – Special	19-3612c	2,955
Fire District No. 2 – General	Fire District No. 2 – Special	19-3612c	3,379
Fire District No. 3 – General	Fire District No. 3 – Special	19-3612c	9,699
Fire District No. 5 – General	Fire District No. 5 – Special	19-3612c	4,349
Fire District No. 7 – General	Fire District No. 7 – Special	19-3612c	14,304
Special Motor Vehicle	General	8-145	10,747
<b>Total</b>			<b>\$174,476</b>

**4. Use of Estimates in the Preparation of Financial Statements**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the statutory basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**5. Risk Management – Claims and Judgments**

**Rush County, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The County continues to carry commercial insurance for worker's compensation. **Rush County, Kansas** participates in the Kansas County Association Multi-Line Pool (KCAMP) to provide risk of loss, general liability, property, errors and omissions, auto liability, and employee benefit liability insurance. The County joined KCAMP in October 2000. The County, along with other participating counties, contributes annual amounts determined by KCAMP management. As claims arise they are submitted to and paid by KCAMP. During 2006, the County contributed \$59,001 to the fund for this insurance coverage.

**Rush County, Kansas** also participates in Kansas Workers Risk Cooperative for Counties (KWORC) to provide workers compensation insurance. The County joined KWORC in October 2000. The County, along with other participating counties, contributes annual amounts determined by KWORC management. As claims arise they are submitted to and paid by KWORC. During 2006, the County contributed \$41,648 to the fund for this insurance coverage. There were no significant reductions in insurance coverage from the prior year. The amount of settlements have not exceeded insurance coverage for each of the past three fiscal years.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

**6. Litigation**

The County is party to various legal proceedings, such as foreclosure actions and tax appeals, which normally occur in governmental operations. The legal proceedings are not likely to have a material adverse impact on the funds of the County.

**7. Grants and Shared Revenues**

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audits, is not believed to be material.

**8. Comparative Data**

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in the County's cash and unencumbered cash balances. However, complete comparative data (i.e., presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**9. Micro Loan Fund**

The County was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2006, the County has loaned out \$ . Repayments of the loans are structured to be paid back as follows:

<u>Loan Number</u>	<u>Loan Amount</u>	<u>Issue Date</u>	<u>Monthly Payment</u>	<u>Interest Rate</u>	<u>Maturity</u>
801	\$ 15,000	10-12-04	\$ 290	4.75%	09-1-2009
802	\$ 11,750	12-01-04	\$ 229	5.5 %	12-1-2009
803	\$ 15,000	11-19-04	\$ 221	5.5 %	02-1-2012
806	\$ 25,000	05-13-06	\$ 281	5.5 %	07-1-2016
807	\$ 10,000	05-13-06	\$ 196	5.5 %	07-1-2011

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

**10. Compliance with Kansas Statutes**

Expenditures exceeded available monies in the following fund which is in violation of K.S.A. 10-1113.

Motor Vehicle Licenses Fund      \$ (     34)

**11. Long-Term Debt**

The County has the following types of Long Term Debt:

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

**RUSH COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2006

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**11. Long-Term Debt (cont.)**

**General Obligation Bonds**

The County has issued general obligation bonds to provide funds for acquisition, construction or major capital acquisitions, construction, or improvements.

**Refunded Bonds**

On April 25, 2005 the County issued \$2,075,000 in General Obligation Refunding Bonds. The proceeds from the sale of the Bonds were used to establish an escrow account for the annual payment of interest from May 1, 2005 through December 1, 2010 on bonds maturing on December 1, 2011 and thereafter, and to redeem on December 1, 2010, the principal of the County's outstanding General Obligation Bonds, Series 1999-A, maturing December 1, 2010, and thereafter (the "Refunded Bonds"). The Refunding Plan was undertaken in order to achieve interest cost savings.

According to the terms of this Refunding Plan, the Refunded Bonds will be called on their earliest optional redemption date and redeemed at such time, all in accordance with the resolution authorizing their issuance. The Refunded Bonds represent the entire callable portion of the County's General Obligation Bonds, Series 1999-A. All Refunded Bonds will be called at a price equal to 100% of the par value thereof, without premium. The County will continue to levy taxes to pay the interest and principal on the Series 1999-A issue for all bonds due through 2010.

Upon the payment in full of the interest on the Bonds to and including December 1, 2010 and the principal of the Refunded Bonds, all remaining money and Escrowed Securities in the Escrow Fund together with any interest thereon, shall be transferred to the County to be applied in accordance with the law.

<b>Refunded Bonds</b>					
<u>Series</u>	<u>Amount Outstanding Prior to Refunding</u>	<u>Amount to be Refunded</u>	<u>Maturity Dates to be Escrowed</u>	<u>Call Date</u>	<u>Call Price</u>
1999-A	\$1,310,000	\$935,000	12/1/2011- 12/1/2020	12/1/2010	100

Changes in long-term liabilities for the County at December 31, 2006 and current maturities of long-term debt and interest for the next five years and in five year increments through maturity are included on the next two pages.

**RUSH COUNTY, KANSAS**  
**Schedule of Changes in Long Term Debt**  
**For the Year Ended December 31, 2006**

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>Capital Leases</b>										
Landfill Compactor	4.97%	04/02/01	\$ 100,008	03/28/08	\$ 37,724	-	(16,975)	(16,975)	20,749	427
Volvo Motor Grader	4.97%	12/03/01	128,275	12/01/06	26,998	-	(26,998)	(26,998)	-	1,268
2001 Gallion 350C Grader	4.97%	12/03/01	119,676	12/01/06	25,095	-	(25,095)	(25,095)	-	1,179
1985 Chevy 1 Ton Truck	5.45%	12/28/01	13,606	12/28/07	2,148	-	(2,148)	(2,148)	-	76
JCB 456 Wheel Loader	4.97%	06/04/02	115,506	06/17/07	49,648	-	(24,116)	(24,116)	25,532	2,543
Volvo Motor Graders - 2	4.00%	01/31/03	263,750	02/18/08	164,412	-	(52,985)	(52,985)	111,447	6,280
AS 400 Software and Printer	3.85%	02/10/03	69,440	02/10/07	21,367	-	(18,241)	(18,241)	3,126	518
2003 Ford Crown Victoria	4.11%	05/19/03	21,515	05/19/06	7,492	-	(7,492)	(7,492)	-	289
Superior Broom	3.80%	04/28/03	61,463	04/28/07	10,901	-	(5,190)	(5,190)	5,711	573
2003 Volvo Motor Grader	4.09%	01/19/04	21,019	01/19/09	50,280	-	(11,728)	(11,728)	38,552	2,114
2004 Ford F750 Truck with Fire Apparatus	4.15%	10/05/04	53,038	10/05/08	31,146	-	(10,476)	(10,476)	20,670	1,488
1987 IHC 4X4 American Eagle Pumper	5.99%	06/02/06	30,600	09/01/13	-	30,600	-	30,600	30,600	-
Kenworth Trucks - 2	4.98%	09/05/06	71,500	09/05/11	-	71,525	-	71,525	71,525	-
2006 Volvo Model G940 Motor Grader	4.98%	09/25/06	139,432	09/25/11	-	139,457	-	139,457	139,457	-
2006 Gooseneck Trailer	4.98%	11/13/06	20,318	11/13/11	-	20,343	-	20,343	20,343	-
2006 JD 770D Motorgrader	4.98%	12/18/06	133,286	12/18/11	-	133,311	-	133,311	133,311	-
<b>Total Capital Leases</b>			<b>1,362,432</b>		<b>427,211</b>	<b>395,236</b>	<b>(201,424)</b>	<b>193,812</b>	<b>621,023</b>	<b>16,755</b>
<b>General Obligation Bonds</b>										
Series 1999A	5.0-6.5%	12/01/99	1,500,000	12/01/20	320,000	-	(60,000)	(60,000)	260,000	16,983
Series 2005	2.9-4.75%	05/01/05	2,075,000	05/01/27	2,050,000	-	(10,000)	(10,000)	2,040,000	91,354
<b>Total General Obligation Bonds</b>			<b>3,575,000</b>		<b>2,370,000</b>	<b>-</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>2,300,000</b>	<b>108,337</b>
<b>Total Contractual Indebtedness</b>			<b>4,937,432</b>		<b>2,797,211</b>	<b>395,236</b>	<b>(271,424)</b>	<b>123,812</b>	<b>2,921,023</b>	<b>125,092</b>
<b>Amount to be Provided for Compensated Absences</b>	N/A	N/A	N/A	N/A	159,000	17,252	-	17,252	176,252	-
<b>Total Long Term Debt</b>			<b>\$ 4,937,432</b>		<b>\$ 2,956,211</b>	<b>412,488</b>	<b>(271,424)</b>	<b>141,064</b>	<b>3,097,275</b>	<b>125,092</b>

**RUSH COUNTY, KANSAS**  
**Schedule of Maturity of Long Term Debt**  
**For the Year Ended December 31, 2006**

Principal	YEAR										Total
	2007	2008	2009	2010	2011	2012-2016	2017-2021	2022-2026	2027-2030		
Capital Leases											
Landfill Compactor	\$ 16,608	4,141	-	-	-	-	-	-	-	20,749	
JCB 456 Wheel Loader	25,532	-	-	-	-	-	-	-	-	25,532	
Volvo Motor Graders - 2	54,776	56,671	-	-	-	-	-	-	-	111,447	
AS 400 Software and Printer	3,126	-	-	-	-	-	-	-	-	3,126	
Superior Broom	5,711	-	-	-	-	-	-	-	-	5,711	
2003 Volvo Motor Grader	12,273	12,775	13,504	-	-	-	-	-	-	38,552	
2004 Ford F750 Truck with Fire Apparatus	11,170	9,500	-	-	-	-	-	-	-	20,670	
1987 IHC 4X4 American Eagle Pumper	3,228	3,916	4,155	4,407	4,675	10,219	-	-	-	30,600	
Kenworth Trucks - 2	12,950	13,594	14,271	14,982	15,728	-	-	-	-	71,525	
2006 Volvo Model G940 Motor Grader	25,246	27,826	27,826	29,212	30,668	-	-	-	-	139,457	
2006 Gooseneck Trailer	3,683	3,867	4,059	4,261	4,473	-	-	-	-	20,343	
2006 JD 770D Motorgrader	24,136	25,337	26,599	27,924	29,315	-	-	-	-	133,311	
Total Capital Leases	198,439	156,306	90,414	80,786	84,859	10,219	-	-	-	621,023	
General Obligation Bonds											
General Obligation Bonds - Series 1999,	60,000	65,000	65,000	70,000	-	-	-	-	-	260,000	
General Obligation Bonds - Series 2005	10,000	10,000	10,000	10,000	85,000	455,000	560,000	735,000	165,000	2,040,000	
Total General Obligation Bonds	70,000	75,000	75,000	80,000	85,000	455,000	560,000	735,000	165,000	2,300,000	
Total Principal	268,439	231,306	165,414	160,786	169,859	465,219	560,000	735,000	165,000	2,921,023	
Interest											
Capital Leases											
Landfill Compactor	769	1,650	-	-	-	-	-	-	-	1,127	
JCB 456 Wheel Loader	1,127	-	-	-	-	-	-	-	-	7,045	
Volvo Motor Graders - 2	4,470	2,575	-	-	-	-	-	-	-	15	
AS 400 Software and Printer	15	-	-	-	-	-	-	-	-	52	
Superior Broom	52	-	-	-	-	-	-	-	-	2,971	
2003 Volvo Motor Grader	1,568	1,066	337	-	-	-	-	-	-	1,665	
2004 Ford F750 Truck with Fire Apparatus	794	394	477	-	-	-	-	-	-	7,896	
1987 IHC 4X4 American Eagle Pumper	2,270	1,582	1,344	1,091	823	776	-	-	-	11,031	
Kenworth Trucks - 2	3,562	2,917	2,240	1,529	783	-	-	-	-	21,525	
2006 Volvo Model G940 Motor Grader	6,950	5,692	4,371	2,984	1,528	-	-	-	-	3,138	
2006 Gooseneck Trailer	1,013	830	637	435	223	-	-	-	-	20,561	
2006 JD 770D Motorgrader	6,639	5,437	4,175	2,850	1,460	-	-	-	-	77,016	
Total Capital Leases	29,229	22,143	13,581	8,889	4,817	776	-	-	-	-	
General Obligation Bonds											
General Obligation Bonds - Series 1999,	13,533	10,233	6,820	3,570	-	-	-	-	-	34,156	
General Obligation Bonds - Series 2005	91,044	90,724	90,394	90,049	89,694	396,669	291,782	147,013	7,837	1,295,206	
Total General Obligation Bonds	104,577	100,957	97,214	93,619	89,694	396,669	291,782	147,013	7,837	1,329,362	
Total Interest	133,806	123,100	110,795	102,508	94,511	397,445	291,782	147,013	7,837	1,406,378	
Total Principal and Interest	\$ 402,245	\$ 354,406	\$ 276,209	\$ 263,294	\$ 264,370	\$ 862,664	\$ 851,782	\$ 882,013	\$ 172,837	\$ 4,327,401	